Date : 8/14/2026

To,
The Manager – Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Scrip code : 531524

To,
The Manager – Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra (E), Mumbai – 400051

Symbol : ICSA

Subject: Outcome of the meeting of the Board of Directors of ICSA(India) Limited ("The Company") held on August 14, 2026.

Ref: Disclosure under Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Dear Sir/Ma'am,

Pursuant to Regulation 30 read with Para A of Schedule 11l and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e. August 14, 2026, has, inter alia considered and approved the following matters:

1. Unaudited Financial Results for the 1st quarter ended June 30, 2026, as recommended by the Audit Committee. A copy of Un-Audited Financial Results along with Limited Review Reports, received from Statutory Auditors, are enclosed herewith as per Regulation 33 of the Listing Regulations**.**

The Board Meeting commenced at 6:15 P.M. (1ST) and concluded at 6:20 P.M. (IST)

You are requested to take the above information on records and disseminate the same on your website.

For ICSA (India) Limited

N V RAO
Managing Director
DIN : 09261084

ICSA (INDIA) LIMITED

ICSA (INDIA) LIMITED

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUN 2026

(Rs in Lakhs except for EPS in Rupees)

Particulars	THREE MONTHS ENDED			Year ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I. Income				
Revenue from operations	-	-	-	-
Other Income	-	-	-	-
II.Total Revenue (I + II)	-	-	-	-
III. Expenses:				
Cost of Material Consumed	-	-	-	-
Change in Stocks	-	-	-	-
Other Operating Expenses	-	-	-	-
Employee benefits expense	-	-	-	-
Finance cost	-	-	-	-
Depreciation and amortization expense	-	-	-	-
Administrative Expenses	-	-	-	-
Other expenses	-	-	-	-
IV.Total Expenses	-	-	-	-
V. Profit/(Loss) before exceptional items and tax (III - IV)	-	-	-	-
VI. Exceptional Items	-	-	-	-
VII. Profit/(Loss) before tax (V-VI)	-	-	-	-
VIII. Tax expense:				
(1) Current tax	-	-	-	-
(2) Deferred tax	-	-	-	-
IX. Profit/(Loss) for the period (VII-VIII)	-	-	-	-
X. Other Comprehensive Income				
(a) (i) Items that will not be reclassified to profit or loss	-	-	-	-
(ii) Tax on items that will not be reclassified to profit or loss	-	-	-	-
(b) (i) Items that will be reclassified to profit or loss.	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
Total Other Comprehensive income	-	-	-	-
XI. Total Comprehensive Income for the period (IX+X)	-	-	-	-
XII. Equity Share Capital:	30.90	30.90	30.90	30.90
(Rs.10/- per Equity Share)				
Other Equity				-
XIII. Earning per equity share:				
(1) Basic	-	-	-	-
(2) Diluted	-	-	-	-

Notes:

1) The financial results of the company have been prepared in accordance with Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the companies (Indian Accounting Standards) (Amemdment) Rules, 2016.

2)The aforementioned results are reviewed by the Audit Committee of the Board and subsequently taken on record by the board of directors at its meeting held on 14-08-2026.

3) Initiation of Liquidation:
The National Company Law Tribunal (NCLT), Hyderabad Bench – II, vide its order dated August 18, 2020, in IA No. 579/2020 in CP(IB) No. 132/7/HDB/2019, ordered the liquidation of M/s ICSA (India) Limited ("Corporate Debtor") and appointed Mr. Nethi Mallikarjuna Setty as the Liquidator. After admission of application by the Hon'ble NCLT, Mr. Nethi Mallikarjuna Setty has in his capacity as RP taken control and custody of the management and operations of the Company 18.08.2020 but control and custody of the documents/ information was never duly provided by erstwhile management. Under the above circumstances and in absence documents/information . the accounts has been prepared to the extent feasible based on available alternate evidences/information.

4) Realization and Disposal of Individual Assets: During the liquidation process, the following assets of the Corporate Debtor were disposed of to the successful bidders through the public e-auction/sale process:

Yadagirigutta Land: A portion of land measuring 5 acres and 18.94 guntas (originally 6 acres and 5 guntas, reduced due to a 26.06 gunta acquisition by State Highway Authorities) was sold to M/s Hyderabad Bottling Company Private Limited for a consideration of Rs. 900.00 lakhs.

Motor Vehicle: A Benz Car was sold to Mr. Y.V. Ramanareddy for a consideration of Rs. 3.05 lakhs.

Distribution & Other Realizations: A total of Rs. 10,23,89,263/- (including realization of a performance bank guarantee and cash balances) was realized from the sale of the liquidation estate and distributed among the eligible stakeholders in accordance with the waterfall mechanism under Section 52 and 53 of the Insolvency and Bankruptcy Code (IBC), 2016.

5) NCLT Order for Closure of Liquidation: Following the successful completion of the sale of the Corporate Debtor as a going concern, the Liquidator filed an application (IA No. 215 of 2023) under Regulation 45(3)(a) of the IBBI (Liquidation Process) Regulations, 2016, seeking formal closure of the liquidation process. The Hon'ble NCLT, Hyderabad Bench, vide its order dated February 7, 2023, allowed the application and ordered the formal closure of the Liquidation proceedings of the Corporate Debtor. Consequently:

-The Liquidator stands relieved of his duties
-The remaining books, records, and files of the Corporate Debtor in possession of the Liquidator are being handed over to the successful bidder.
-The master data of the company is being updated with the Registrar of Companies (ROC), Hyderabad, to reflect the closure of the liquidation process.

6) In light of above mentioned information, the new management of the Company and the liquidator has taken initiative to prepare the financial statements of the Company and file the necessary filings before the ROC/SEBI. RP/Liquidator/New Management is not making any representations regarding accuracy, veracity or completeness of the data or information in the financial statements. Moreover, the RP/Liquidator has demitted office on passing of the going concern order.

7) Newly appointed Board of Directors are not to be considered responsible to discharge fiduciary duties with respect to the oversight on financial and operational health of the Company and performance of the management for the period prior to acquisition and any irregularities or defaults committed by the erstwhile management.

8) The Reconstituted Board is submitting these reports in compliance with the provisions of the Companies Act, 2013, the rules and regulations framed there under ("Act") and the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements), Regulations, 2015 ("Listing Regulations").

9) Corresponding figures in previous quarter/ period have been regrouped/ rearranged whenever required, to make them comparable.

Place : Hyderabad
Date : 14/08/2026

For ICSA(India) Limited

VENKATESWAR NELLUTLA
Managing Director.
DIN : 09261084

Bhargavi Priya And Associates
Chartered Accountants

Independent Auditor's Review Report on Quarterly Unaudited Financial Results of M/s ICSA (INDIA) LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF
ICSA (INDIA) LIMITED

We have reviewed the accompanying statement of Standalone unaudited financial results of **M/s ICSA (INDIA) LIMITED** for the Quarter ended 30th June 2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Emphasis of Matter:

We draw attention to the following matters:

Auction and Sale as a Going Concern: Pursuant to the sale certificate issued under Schedule I, read with Regulation 33 of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016, the Liquidator, in consultation with the Stakeholders' Consultation Committee (SCC) of the Corporate Debtor, successfully sold the **ICSA (India) Limited** name / good will on a **"going concern" basis** (excluding certain specified assets). This transaction is hereinafter referred to as the **Acquisition Plan**, as approved by the Honorable National Company Law Tribunal (NCLT), Hyderabad Bench, vide its Order dated **07/02/2023**.

Reliefs, Concessions, and Immunities: Under the terms of the relief and concessions granted by the Honorable NCLT, Hyderabad Bench, in the application filed by the Auction Purchaser:

- All prior non-compliances, breaches, and defaults of **ICSA (India) Limited** occurring before the Effective Date (including, but not limited to, tax-related liabilities) are deemed to be waived by the respective government authorities.

A·B·Bhargavipriya

BHARGAVI PRIYA AND ASSOCIATES
FRN No. 021428S
Hyderabad & Anantapuram
Chartered Accountants

Address 1 :Flat No 101, Plot No. 8-2-44, Narayanagiri Apartment, Srinagar Colony Road, Ameerpet, Back Side of Big Bazar, Hyderabad - 500082
Address 2 : D. No. 3-155, Second Road, Georgepet, Anantapur - 515 004
Cell : 7989798884, E-mail : bhargavipriyaandassociates@gmail.com

- The Auction Purchaser is granted absolute immunity from all legal proceedings and penalties under all applicable laws for any non-compliance associated with the period prior to the Effective Date.
- No interest or penalty implications shall arise from such past defaults, breaches, or non-compliances, including subsequent liabilities that stem directly from actions or matters originating prior to the Effective Date.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For BHARGAVI PRIYA ASSOCIATES

Firm's Registration Number: 021428S

A.B.Bhargavi priya

BHARGAVI PRIYA
(Partner)
Membership Number: 251342
UDIN: 26251342GPUJWX3183
Place: Hyderabad
Date: Aug 14th, 2026

BHARGAVI PRIYA AND ASSOCIATES
CA
FRN No. 021428S
Hyderabad & Anantapuram
Chartered Accountants